

Town of North Smithfield  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2018

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 33,364,714	\$ -
Last Year's Levy Tax Collection	352,786	-
Prior Years Property Tax Collection	152,202	-
Interest & Penalty	237,751	-
PILOT & Tax Treaty (excluded from levy) Collection	-	-
Other Local Property Taxes	-	-
Licenses and Permits	207,055	-
Fines and Forfeitures	67,755	-
Investment Income	70,248	-
Departmental	391,670	-
Rescue Run Revenue	279,515	-
Police & Fire Detail	-	-
Other Local Non-Property Tax Revenues	178,168	-
Tuition	-	47,590
Impact Aid	-	-
Medicaid	-	218,136
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	159,764
CDBG	-	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	-	589,023
MV Excise Tax Reimbursement & Phase-out	634,700	-
State PILOT Program	-	-
Distressed Community Relief Fund	-	-
Library Resource Aid	78,305	-
Library Construction Aid	-	-
Public Service Corporation Tax	151,904	-
Meals & Beverage Tax / Hotel Tax	307,413	-
LEA Aid	-	6,003,497
Group Home	-	-
Housing Aid Capital Projects	-	-
Housing Aid Bonded Debt	986,512	-
State Food Service Revenue	-	5,518
Incentive Aid	-	-
Property Revaluation Reimbursement	17,132	-
Other State Revenue	4,850	744
Other Revenue	117,807	375,716
Local Appropriation for Education	-	19,108,278
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
<b>Total Revenue</b>	<b>\$ 37,600,487</b>	<b>\$ 26,508,266</b>
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	-	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>

Town of North Smithfield  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2018

EXPENDITURES	General Government	Finance	Social Services	Centralized IT	Planning	Libraries	Public Works	Parks and Rec	Police Department
Compensation- Group A	\$ 382,449	\$ 392,776	\$ -	\$ 22,640	\$ 262,243	\$ -	\$ 848,785	\$ 106,109	\$ 1,785,787
Compensation - Group B	-	-	-	-	-	-	-	-	26,336
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	-	3	-	-	-	-	68,963	2,265	353,914
Overtime - Group B	-	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	-
Active Medical Insurance - Group A	50,646	81,033	-	-	40,517	-	151,937	20,258	289,593
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	10,129
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	3,168	5,068	-	-	2,534	-	9,503	1,267	17,106
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	634
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	23,720	30,047	-	1,732	20,062	-	70,208	8,291	165,702
Life Insurance	3,476	5,561	-	-	2,780	-	10,427	1,390	19,463
State Defined Contribution- Group A	2,838	3,891	-	-	2,302	-	6,904	778	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	271
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	-	2,948	-	-	-	-	-	-	58,819
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	12,785	17,819	-	-	10,545	-	31,620	3,563	331,340
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	1,242
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	78,631	20,084	10,300	9,351	-	-	21,177	2,954	31,201
Materials/Supplies	3,003	3,940	-	11,026	861	-	54,374	38,285	16,385
Software Licenses	-	23,905	-	5,787	6,147	-	-	-	14,349
Capital Outlays	37,900	30,329	-	-	29,296	-	569,070	-	78,738
Insurance	238,279	-	-	-	-	-	-	-	-
Maintenance	3,584	4,160	-	667	2,000	-	4,141	16,541	-
Vehicle Operations	-	210	-	-	427	-	104,562	7,005	66,916
Utilities	63,923	-	-	-	2,140	-	17,162	5,748	31,806
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	108,463	-	-
Revaluation	-	17,132	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	18,104	-	-
Trash Removal & Recycling	-	-	-	-	-	-	719,058	-	-
Claims & Settlements	-	-	-	-	-	-	-	-	-
Community Support	8,666	-	-	-	-	-	-	-	-
Other Operation Expenditures	50,813	25,786	-	539	1,745	435,452	316,636	493	126,056
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 963,880</b>	<b>\$ 664,693</b>	<b>\$ 10,300</b>	<b>\$ 51,741</b>	<b>\$ 383,600</b>	<b>\$ 435,452</b>	<b>\$ 3,131,092</b>	<b>\$ 214,946</b>	<b>\$ 3,425,786</b>

Town of North Smithfield  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2018

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ -	\$ -	\$ 85,453	\$ -	\$ -	\$ -	\$ 3,886,243	\$ 11,830,834
Compensation - Group B	-	-	-	-	-	-	26,336	1,380,666
Compensation - Group C	-	-	-	-	-	-	-	2,345,269
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	-	-	3,940	-	-	-	429,085	-
Overtime - Group B	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	38,613
Police & Fire Detail	-	-	-	-	-	-	-	-
Active Medical Insurance - Group A	-	-	10,129	-	-	-	644,112	1,260,649
Active Medical Insurance- Group B	-	-	-	-	-	-	10,129	149,204
Active Medical Insurance- Group C	-	-	-	-	-	-	-	587,074
Active Dental insurance- Group A	-	-	634	-	-	-	39,281	132,941
Active Dental Insurance- Group B	-	-	-	-	-	-	634	13,243
Active Dental Insurance- Group C	-	-	-	-	-	-	-	45,081
Payroll Taxes	-	-	6,839	-	-	-	326,599	413,104
Life Insurance	-	-	695	-	-	-	43,792	56,722
State Defined Contribution- Group A	-	-	549	-	-	-	17,262	286,017
State Defined Contribution - Group B	-	-	-	-	-	-	271	22,776
State Defined Contribution - Group C	-	-	-	-	-	-	-	19,799
Other Benefits- Group A	-	-	-	-	-	-	61,767	85,574
Other Benefits- Group B	-	-	-	-	-	-	-	63,693
Other Benefits- Group C	-	-	-	-	-	-	-	97,225
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	-	2,515	-	-	-	410,187	1,535,158
State Defined Benefit Pension - Group B	-	-	-	-	-	-	1,242	157,878
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	92,799
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	173,697	4,089,200
Materials/Supplies	-	-	456	-	-	-	128,330	364,457
Software Licenses	-	-	-	-	-	-	50,187	61,605
Capital Outlays	6,807	-	-	-	-	-	752,141	143,179
Insurance	-	-	-	-	-	-	238,279	129,809
Maintenance	-	-	1,809	-	-	-	32,902	232,875
Vehicle Operations	65,938	-	6,313	-	-	-	251,370	85,083
Utilities	-	-	4,818	-	-	-	125,597	634,200
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	108,463	-
Revaluation	-	-	-	-	-	-	17,132	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	18,104	-
Trash Removal & Recycling	-	-	-	-	-	-	719,058	-
Claims & Settlements	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	8,666	-
Other Operation Expenditures	2,845,474	-	19,173	-	-	-	3,822,167	72,617
Local Appropriation for Education	-	-	-	19,108,278	-	-	19,108,278	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	860,624	-	860,624	-
Municipal Debt- Interest	-	-	-	-	202,799	-	202,799	-
School Debt- Principal	-	-	-	-	2,028,208	-	2,028,208	-
School Debt- Interest	-	-	-	-	1,010,103	-	1,010,103	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	25,373
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	1,978
OPEB Contribution- Total	-	-	-	-	-	750,213	750,213	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,918,219</b>	<b>\$ -</b>	<b>\$ 143,323</b>	<b>\$ 19,108,278</b>	<b>\$ 4,101,733</b>	<b>\$ 750,213</b>	<b>\$ 36,303,258</b>	<b>\$ 26,454,695</b>

Financing Uses: Transfer to Capital Funds	\$ -	\$ -
Financing Uses: Transfer to Other Funds	3,723	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
<b>Total Other Financing Uses</b>	<b>\$ 3,723</b>	<b>\$ -</b>
<b>Net Change in Fund Balance<sup>1</sup></b>	<b>1,293,506</b>	<b>53,571</b>
<b>Fund Balance1- beginning of year</b>	<b>\$6,055,305</b>	<b>\$2,486,817</b>
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	-	-
<b>Fund Balance<sup>1</sup> - beginning of year adjusted</b>	<b>6,055,305</b>	<b>2,486,817</b>
Rounding	-	-
<b>Fund Balance<sup>1</sup> - end of year</b>	<b>\$ 7,348,811</b>	<b>\$ 2,540,388</b>

<sup>1</sup> and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of North Smithfield  
 Combining Schedule of  
 Reportable Government Services with  
 Reconciliation to MTP2  
 Municipal  
 Fiscal Year Ended June 30, 2018

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance <sup>1</sup>	Beginning Fund Fund Balance <sup>1</sup> (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance <sup>1</sup> (Deficit)	Ending Fund Balance <sup>1</sup> (Deficit)
General Fund	\$ 37,600,487	\$ -	\$ 17,194,979	\$ 19,112,001	\$ 1,293,507	\$ 6,055,305	\$ -	\$ 6,055,305	\$ 7,348,812
<b>Totals per audited financial statements</b>	<b>\$ 37,600,487</b>	<b>\$ -</b>	<b>\$ 17,194,979</b>	<b>\$ 19,112,001</b>	<b>\$ 1,293,507</b>	<b>\$ 6,055,305</b>	<b>\$ -</b>	<b>\$ 6,055,305</b>	<b>\$ 7,348,812</b>
<b><u>Reconciliation from financial statements to MTP2</u></b>									
School appropriation to education reflected in financing use in audit but reflected as expenditure in MTP-2	\$ -	\$ -	\$ 19,108,278.00	\$ (19,108,278.00)	\$ -	\$ -	\$ -	\$ -	\$ -
Rounding	-	-	1	-	(1)	-	-	-	(1)
<b>Totals Per MTP2</b>	<b>\$ 37,600,487</b>	<b>\$ -</b>	<b>\$ 36,303,258</b>	<b>\$ 3,723</b>	<b>\$ 1,293,506</b>	<b>\$ 6,055,305</b>	<b>\$ -</b>	<b>\$ 6,055,305</b>	<b>\$ 7,348,811</b>

<sup>1</sup> and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of North Smithfield  
Combining Schedule of  
Reportable Government Services with  
Reconciliation to MTP2  
Education Department  
Fiscal Year Ended June 30, 2018

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance <sup>1</sup>	Beginning Fund Fund Balance <sup>1</sup> (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance <sup>1</sup> (Deficit)	Ending Fund Balance <sup>1</sup> (Deficit)
School Unrestricted Fund	\$ 7,627,088	\$ 19,108,278	\$ 26,693,607	\$ -	\$ 41,759	\$ 2,427,238	\$ -	\$ 2,427,238	\$ 2,468,997
Food Service-Special Revenue Fund	474,475	-	462,664	-	11,811	55,086	-	55,086	66,897
School Special Revenue Funds	590,766	-	590,766	-	-	4,493	-	4,493	4,493
<b>Totals per audited financial statements</b>	<b>\$ 8,692,329</b>	<b>\$ 19,108,278</b>	<b>\$ 27,747,037</b>	<b>\$ -</b>	<b>\$ 53,570</b>	<b>\$ 2,486,817</b>	<b>\$ -</b>	<b>\$ 2,486,817</b>	<b>\$ 2,540,387</b>

**Reconciliation from financial statements to MTP2**

State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	\$ (1,292,343)	\$ -	\$ (1,292,343)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School appropriation to education reflected in financing source in audit but reflected as revenue in MTP-2	19,108,278	(19,108,278)	-	-	-	-	-	-	-
Rounding	2	-	1	-	1	-	-	-	1
<b>Totals Per MTP2</b>	<b>\$ 26,508,266</b>	<b>\$ -</b>	<b>\$ 26,454,695</b>	<b>\$ -</b>	<b>\$ 53,571</b>	<b>\$ 2,486,817</b>	<b>\$ -</b>	<b>\$ 2,486,817</b>	<b>\$ 2,540,388</b>

**Reconciliation from MTP2 to UCOA**

No reconciling items from MTP2 to UCOA	-	-
<b>Totals per UCOA Validated Totals Report</b>	<b>\$ 26,508,266</b>	<b>\$ 26,454,695</b>

<sup>1</sup> and Net Position if Enterprise Fund activity is included in the transparency portal report.